

SEC. 65. *Tobacco warehouse.*

Every person, firm, or corporation operating a warehouse in which leaf tobacco is sold upon commission shall, on or before the thirty-first day of May in each year, obtain a license from the Commissioner of Revenue for the privilege of operating such warehouse for the next ensuing year. Such license shall be a personal privilege and shall not be transferable, nor shall any abatement be made in the tax. The license shall be for twelve months, and shall expire on the thirty-first day of May of the year following: The tax which shall be paid for such license shall be as follows: If in a warehouse in which one million pounds of leaf tobacco or less was sold the previous year, twenty-five dollars (\$25); if in a warehouse where more than one million pounds of leaf tobacco and less than two million pounds was sold the previous year, the tax shall be fifty dollars (\$50); if in a warehouse where two million pounds of leaf tobacco and less than three million pounds of leaf tobacco was sold the previous year, the tax shall be one hundred and twenty-five dollars (\$125); if in a warehouse where more than three million pounds of leaf tobacco was sold the previous year and less than four million pounds, the tax shall be two hundred dollars (\$200); if in a warehouse where more than four million pounds of leaf tobacco was sold the previous year and less than five million pounds, the tax shall be three hundred dollars (\$300); if in a warehouse where more than five million pounds of leaf tobacco was sold the previous year, the tax shall be five hundred dollars (\$500). The Commissioner of Agriculture shall certify to the Commissioner of Revenue on or before the thirtieth day of May of each year the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds sold by such person, firm, or corporation for the preceding year ending on said date. The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which shall have failed to make reports of the tobacco sold by such warehouse, and the solicitor shall prosecute any such person, firm, or corporation under the provisions of this act. In computing the amount of tobacco sold in any warehouse for the purposes of this section, the total number of pounds sold, including resales, shall be used.

The Commissioner of Revenue or his deputies shall have the right to examine the books of any warehouse for the purpose of verifying the reports made by such warehouse and ascertaining the number of pounds of leaf tobacco which shall have been sold by such warehouse.

Tobacco
warehouse.
License before
May 31.

License personal
and not
transferable.

No abatement
of tax.

License for 12
months.
Date of
expiration.

Graduated tax.

Commissioner of
Agriculture to
certify
warehouses and
sales.

Commissioner of
Agriculture to
certify those
failing to make
report to
solicitor.

Solicitor to
prosecute.

Examining of
books of
warehouses